

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2025

Important Message: Electronic signature signee's information should match exactly as typed in the District Fiscal Officers

District Mailing Address

Street 1 ☐ Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title	Email
Member 1	Robert		Davies	Board President	
Member 2	Kevin		Finta	Trustee	
Member 3	Charles		Louie	Trustee	
Member 4	William		Hall	Trustee	
Member 5	Michael		Craig	Trustee	
Member					

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Angelia	H	Tant	District Manager/Secretary	bradford2059@gmail.com
Official 2	Blake		Johnson	District Engineer	blake_rd2059@att.net
Official 3	Raquel		Hatfield	Attorney	raquel@hendersonhatfield.com
Official 4	Ronald		Mijares	Levee Superintendent	ron.bradford2059@gmail.com
Officials					

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ☐ Yes ☒ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

☐ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☐ Yes ☐ No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☒ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☐ N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

☐ Cash basis ☐ Modified cash basis ☐ Modified accrual basis ☐ Full accrual basis ☒ N/A

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2025

Activity: (1 of 1) (Record Completed)

Land Reclamation and Levee Maintenance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	146,651					146,651
R09. Prior-Year Taxes and Assessments	37,768					37,768
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	184,419	0	0	0	0	184,419
R13. Licenses, Permits, and Franchises	15,100					15,100
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income						
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State	1,841,876					1,841,876
R27. Total Intergovernmental – State	1,841,876	0	0	0	0	1,841,876
R28. Intergovernmental – Other						
R29. Charges for Current Services	44,004					44,004
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues						

R35.	Total Revenues	\$2,085,399	\$0	\$0	\$0	\$0	\$2,085,399
	Expenditures						
R36.	Salaries and Wages	102,637					102,637
R37.	Employee Benefits						
R38.	Services and Supplies	1,219,605					1,219,605
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies	135,000					135,000
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	0	0	0	
R46.	Capital Outlay						
R47.	Other Expenditures						
R48.	Total Expenditures	\$1,457,242	\$0	\$0	\$0	\$0	\$1,457,242
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$628,157	\$0	\$0	\$0	\$0	\$628,157
	Other Financing Sources (Uses)						
R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	
	Special and Extraordinary Items						
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	
R66.	Net Change in Fund Balances	\$628,157	\$0	\$0	\$0	\$0	\$628,157
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$1,026,740	\$41,175	\$0	\$0	\$0	\$1,067,915
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$1,654,897	\$41,175	\$0	\$0	\$0	\$1,696,072

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2025

R01.	Purpose of Debt (1 of 2) (Record Completed)	Pump Station Rebuild and Required Maintenance
R02.	Nature of Revenue Pledged	registered warrants
R03.	Debt Type	Other
R04.	Fund Type	Governmental
SD05.	Activity	Land Reclamation and Levee Maintenance
R06.	Year of Issue	2011
R07.	Beginning Maturity Year	2011
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	569,724
R10.	Principal Received to Date	569,724
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$684,354
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$684,354
R19.	Principal Outstanding, Current Portion	684,354
R20.	Principal Outstanding, Noncurrent Portion	\$0
R21.	Interest Paid in Current Fiscal Year	
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	147,925
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2025

R01.	Purpose of Debt (2 of 2) (Record Completed)	Major Levee Rehabilitation Work Muscle Wall etc▼
R02.	Nature of Revenue Pledged	Assessment Revenue
R03.	Debt Type	Loans ▼
R04.	Fund Type	Governmental ▼
SD05.	Activity	Land Reclamation and Levee Maintenance ▼
R06.	Year of Issue	2018
R07.	Beginning Maturity Year	2020
R08.	Ending Maturity Year	2030
R09.	Principal Authorized	200,000
R10.	Principal Received to Date	200,000
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$200,000
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	Line of credit with Bank of Stockton
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$200,000
R19.	Principal Outstanding, Current Portion	
R20.	Principal Outstanding, Noncurrent Portion	\$200,000
R21.	Interest Paid in Current Fiscal Year	
R22.	Principal Delinquent, End of Fiscal Year	
R23.	Interest Delinquent, End of Fiscal Year	
SD24.	Principal Due but Not Presented (Time Warrants Only)	
SD25.	Interest Due but Not Presented (Time Warrants Only)	

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: Line of credit with Bank of Stockton

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2025								
	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Loans								
Major Levee Rehabilitation Work Muscle Wall etc	2018	200,000	0	0	200,000	0	200,000	0
Other								
Pump Station Rebuild and Required Maintenance & Repairs	2011	684,354	0	0	684,354	684,354	0	0
Total Governmental Debt:		\$884,354	\$0	\$0	\$884,354	\$684,354	\$200,000	\$0

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2025

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$0
R06. Debt Service			
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2025

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Assets						
R01. Cash and Investments	1,597,392	41,175				1,638
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments	57,505					57
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$1,654,897	\$41,175	\$0	\$0	\$0	\$1,696
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$1,654,897	\$41,175	\$0	\$0	\$0	\$1,696
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$0	\$0	\$0	
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$0	\$0	

Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted		41,175				41
R35. Committed						
R36. Assigned	1,385,355					1,385
R37. Unassigned	269,542					269
R38. Total Fund Balances (Deficits)	\$1,654,897	\$41,175	\$0	\$0	\$0	\$1,696
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$1,654,897	\$41,175	\$0	\$0	\$0	\$1,696

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2025

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable		
Capital Assets			
R01.	Land	235,765	
R02.	Buildings and Improvements		
R03.	Equipment	35,542	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R05.6	SBITA Assets (Subscriber)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,102	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$270,205	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$270,205	

Noncurrent Liabilities

R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		200,000
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		684,354
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R32.5	Lease Liability		
R32.6.	SBITA Liability		
R33.	Lease Obligations (Purchase Agreements)		
R34.	Net Pension Liability		
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$884,354
Deferred Inflows of Resources			
R40	Related to Pensions		
R41	Related to OPEB		
R42	Related to Debt Refunding		
R42.5	Related to Leases		
R43	Other Deferred Inflows of Resources		
R44.	Total Deferred Inflows of Resources		\$0
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$884,354

Special District Name: Reclamation District No. 2059
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2025

		Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues					
R01.	General	2,085,399			
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	Total Governmental Revenues	\$2,085,399			
Internal Service Revenues					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
Enterprise Revenues					
Operating Revenues					
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer				
R17.	Solid Waste				
R18.	Transit				
R19.	Water				
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$0	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				

R36.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$2,085,399	\$0	\$0	
Governmental Expenditures					
R37.	General	1,457,242			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,457,242			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$1,457,242	\$0	\$0	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$628,157	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$1,067,915	\$0	\$0	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$1,696,072	\$0	\$0	
Assets					
R79.	Total Current Assets	1,696,072			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$1,696,072	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities				
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$0	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$1,696,072	\$0	\$0	

Special District of Reclamation District No. 2059
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2025		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R07)Gen-PropertyAssessments	(Land Reclamation and Levee Maintenance) tax collectors office lowered the amount paid
RevenuesExpendituresChangesFundBalances	(R09)Gen-PriorYearTaxesandAssessments	(Land Reclamation and Levee Maintenance) prior years assessments and penalties collected 8,872 + 28,895.56 penalty and interest
RevenuesExpendituresChangesFundBalances	(R13)Gen-LicensesPermitsandFranchises	(Land Reclamation and Levee Maintenance) drege permit \$15,000.00 and landowner permit
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Land Reclamation and Levee Maintenance) Mitigation site income 1,500,000.00 + subventions funds \$341,876 from dwr
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Land Reclamation and Levee Maintenance) ferry ticket sales income
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Land Reclamation and Levee Maintenance) ferry ticket sales income
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Land Reclamation and Levee Maintenance) The District's Levee Super was on leave for several months
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Land Reclamation and Levee Maintenance) Includes utilities, workers' comp insurance, equipment repairs. Account & auditing fees, storage rent and payroll taxes/fire expenditures & fuel. Increase due to \$730,451.55 to Helix for mitigation site repairs.
RevenuesExpendituresChangesFundBalances	(R40)Gen-ContributionstoOutsideAgencies	(Land Reclamation and Levee Maintenance) ferry service payments
RevenuesExpendituresChangesFundBalances	(R49)Gen-Excess(Deficiency)ofRevenuesOver(Under)Expenditures	(Land Reclamation and Levee Maintenance) the district used funds from the bank of stockton loan registered warrants to pay for overage of expenditures
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(1_Pump Station Rebuild and Required Maintenance & Repairs) no payments made during this fiscal year
OtherLongTermDebt	(R18)PrincipalOutstandingEndoffFiscalYear	(1_Pump Station Rebuild and Required Maintenance & Repairs) no payments made during this fiscal year the loan amount is the same as the year prior
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Pump Station Rebuild and Required Maintenance & Repairs) same as last year, there are no changes
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Pump Station Rebuild and Required Maintenance & Repairs) no interest payments had been made during this fiscal year
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(2_Major Levee Rehabilitation Work Muscle Wall etc) No payment during current year.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(2_Major Levee Rehabilitation Work Muscle Wall etc) No payment scheduled as of June 30, 2025.
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(2_Major Levee Rehabilitation Work Muscle Wall etc) No interest to report for June 30, 2025.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	spent funds on dist expenditures
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	spent funds on associated expenditures dwr br-03-6.0 and br-15-1.0
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	spent funds on district expenditures
BalanceSheetGovernmentalFunds	(R16)SpRev-TotalAssets	spent funds on work agreement expenditures
BalanceSheetGovernmentalFunds	(R36)Gen-Assigned	dwr work agreement funds
BalanceSheetGovernmentalFunds	(R37)Gen-Unassigned	districts funds assessment and other income
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	purchased more equipment
NoncurrentAssetsLiabilities	(R09)CapAsst-LessAccumulatedDepreciationAmortization	Pending audit - to be completed later this year.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	N/A - part-time staff only.

Total Footnote: 26